

UNITED STATES DISTRICT COURT  
DISTRICT OF SOUTH CAROLINA  
SPARTANBURG DIVISION

Robert M. Ledford, )  
Petitioner, ) C.A. No. 7:06-0057-GRA-BHH  
v. )  
United States of America; Internal )  
Revenue Service, )  
Respondents. )  
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)

This matter is before the Court for a review of the magistrate's Report and Recommendation made in accordance with 28 U.S.C. § 636(b)(1)(B) and Local Rule 73.02(B)(2)(e), D.S.C., and filed July 28, 2006. Petitioner filed a petition to quash IRS summonses on October 7, 2005. Respondents moved to dismiss the petition to quash on December 6, 2005. The magistrate treated the motion to dismiss as one for summary judgment and issued an order pursuant to *Roseboro v. Garrison*, 528 F.2d 309 (4th Cir. 1975) to advise Petitioner of the summary judgment procedure and of the consequences upon failure to respond. The magistrate now recommends that the respondents' motion to dismiss should be granted, and the petitioner's petition to quash dismissed.

Plaintiff is proceeding pro se. This Court is required to construe pro se pleadings liberally. Such pleadings are held to a less stringent standard than those drafted by attorneys. *Gordon v. Leeke*, 574 F.2d 1147, 1151 (4th Cir. 1978). This Court is charged with liberally construing a pleading filed by a pro se litigant to allow for the development of a potentially meritorious claim. *Haines v. Kerner*, 404 U.S. 519, 520 (1972).

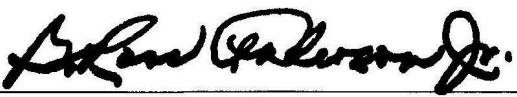
The magistrate makes only a recommendation to this Court. The recommendation has no

presumptive weight, and responsibility for making a final determination remains with this Court. *Mathews v. Weber*, 423 U.S. 261, 270-71 (1976). This Court is charged with making a de novo determination of those portions of the Report and Recommendation to which specific objection is made, and this Court may "accept, reject, or modify, in whole or in part, the findings or recommendations made by the magistrate." 28 U.S.C. § 636(b)(1). This Court may also "receive further evidence or recommit the matter to the magistrate with instructions." *Id.* In the absence of specific objections to the Report and Recommendation, this Court is not required to give any explanation for adopting the recommendation. *Camby v. Davis*, 718 F.2d 198 (4th. Cir. 1983). Plaintiff has not filed objections.

After a review of the magistrate's Report and Recommendation, this Court finds that the report is based upon the proper law. Accordingly, the Report and Recommendation is accepted and adopted in its entirety.

IT IS, THEREFORE, ORDERED that respondent's motion to dismiss be GRANTED and the petitioner's petitions to quash be DISMISSED.

IT IS SO ORDERED.



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G. ROSS ANDERSON, JR.  
UNITED STATES DISTRICT JUDGE

Anderson, South Carolina

September 1, 2006

**NOTICE OF RIGHT TO APPEAL**

Plaintiff has the right to appeal this Order within thirty (30) days from the date hereof, pursuant to Rules 3 and 4 of the Federal Rules of Appellate Procedure. Failure to meet this deadline, as modified by Rule 4 of the Federal Rules of Appellate Procedure, will waive the right to appeal.